GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Extension of due date of compliance which falls during the period from "20.03.2020 to 29.06.2020" till 30.06.2020 and to extend validity of e-way bills – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 264 Dated: 11-09-2020.

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) Notification No. 35/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:03.04-2020.
3) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:13-04-2020.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:11-09-2020.

NOTIFICATION

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2020, including for the purposes of—

(a) by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above;

or

(b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below –

(a) Chapter IV;

(b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;

(c) section 39, except sub-section (3), (4) and (5);

(d) section 68, in so far as e-way bill is concerned; and

(e) rules made under the provisions specified at clause (a) to (d) above;

(ii) where an e-way bill has been generated under rule 138 of the Andhra Pradesh Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020.

(BY ORDER AND IN THE NAME OF THE GOVEROR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER